

**OPINION
49-182**

October 13, 1949 (OPINION)

TAXATION

RE: Minerals

Re:L Chap. 57-49 1947 Supplement

Your letter of October 10th, re the above, has been received and referred to my desk.

This Act, in express terms, imposes a tax only on the grantor in a deed when he reserves any interest in the minerals which may lie on or in land. It does not purport to lay any tax on the mineral rights which may be conveyed by deed. Therefore, where a grantor by deed grants the surface rights to and reserves any interest in minerals therein or thereon to himself, he, himself, becomes liable to the tax. And the tax is 3 cents per acre no matter what interest he may reserve, and the purchaser is not taxed under the Act. There should be no difficulty in the application of this law when construed according to its express terms

WALLACE E. WARNER

Attorney General